IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Notice of Motion No.1013 of 1996
In
Income Tax Application (L) No.190 of 1996

The Commissioner of Income-tax. .. Applicant
v/s.
M/s.Famour Cine Laboratories &
Studios Ltd. .. .. Respondent

None for applicant.
Ms.Swapna Chourasia i/by Federal & Rashmikant for respondent.

CORAM : H.L. GOKHALE &
V.R. KINGAONKAR, JJ.

DATED : 1st August 2006

P.C. :

1. None present for the applicant when the matter is called out. Ms.Chourasia appears for the respondent.

2. The Motion seeks to condone the delay of 547 days. The ground given for delay is that there is acute man power constraint. It is not possible to accept such a ground for this delay of over 500 days. Surely, such a problem cannot continue for a long time. The granting of latitude to the department on this ground cannot be accepted. That apart, the demand raised in the matter is just Rs.41,878/- which is much less when the department is expected to agitate the matters

over Rs.Two Lakhs. Motion is dismissed. Consequently, the Application will also stand dismissed.

(H.L. GOKHALE, J.)

(V.R. KINGAONKAR, J.)